



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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BILL LEONARD
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Second District

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FOR IMMEDIATE RELEASE

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**ASSESSMENT PRACTICES SURVEY REPORT RELEASED
FOR KINGS COUNTY**

Bill Leonard, Member, State Board of Equalization (BOE), today released an assessment practices survey report on Kings County.

Once every five years the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Kings County are being assessed properly, and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 31 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Enroll supplemental assessments for changes in ownership and new construction of manufactured homes.
- Enroll California Land Conservation Act properties at the lowest of their restricted values, their factored base-year values, or their current market values.
- Bring the mandatory audit program to current status.

The review focused on the quality of the 2001-2002 Kings County assessment roll, which contained 46,054 assessments having a total enrolled value of \$4.628 billion.

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Note: A copy of the Kings County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at www.boe.ca.gov.